LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

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FISCAL IMPACT STATEMENT

LS 6802 NOTE PREPARED: Jan 19, 2015

BILL NUMBER: SB 440 BILL AMENDED:

SUBJECT: Assessed Value Growth Quotient for Tax Purposes.

FIRST AUTHOR: Sen. Hershman BILL STATUS: As Introduced

FIRST SPONSOR:

FUNDS AFFECTED: GENERAL IMPACT: Local

DEDICATED FEDERAL

<u>Summary of Legislation:</u> This bill provides that a county-based assessed value growth quotient may be determined for each civil taxing unit. The bill provides that the assessed value growth quotient for a civil taxing unit is the lesser of: (1) the quotient determined using a six-year average of statewide income growth (as current law provides); or (2) the quotient determined using a six-year average of assessed value growth in the county in which the particular civil taxing unit is located. The bill makes conforming changes.

Effective Date: Upon passage.

<u>Explanation of State Expenditures:</u> The Department of Local Government Finance (DLGF) will have to modify its calculations of maximum levy limits. The DLGF should be able to make the required changes with existing resources.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: Compared with maximum levies under current law, it is estimated that this bill will result in lower 2016 maximum levies for taxing units in 65 counties. The total reduction is estimated at \$102.9 M. Taxing units in 19 of the 65 counties will have 2016 maximum levies that are lower than 2015 maximum levies by a total of \$22.4 M. The smaller increases in maximum levies under this bill will continue in counties where AV growth is slower than statewide income growth.

Under current law, counties may choose to fund would-be maximum levy increases with local option income taxes (LOIT). In 2015, maximum levies were frozen in Brown, Carroll, Jasper, Parke, Pulaski, and Wells Counties. This analysis shows the changes in the maximum levy as if these counties will not be frozen in 2016. Whether frozen or not, an estimated maximum levy growth reduction is a revenue growth reduction for the taxing units. If the levy is frozen, then the growth in the income tax rate is reduced instead of the growth in property tax levies.

Following are summaries of the estimated change in 2016 maximum levies by unit type and by maximum levy type. A county summary appears at the end of the fiscal note.

| _ | Estimated 2016 Maximum Levy | | | | | | |
|-------------------------|-----------------------------|---------------|--------------|--------|--|--|--|
| Max Levy Type | Current | Proposed | Change | Change | | | |
| Unit General | 3,439,900,654 | 3,357,945,421 | -81,955,233 | -2.4% | | | |
| Township Fire | 130,810,450 | 127,203,401 | -3,607,049 | -2.8% | | | |
| Twp Assistance Admin | 6,103,832 | 5,962,104 | -141,728 | -2.3% | | | |
| Twp Assistance Benefits | 7,435,838 | 7,263,181 | -172,657 | -2.3% | | | |
| Fire Territory | 60,289,774 | 59,076,622 | -1,213,152 | -2.0% | | | |
| School Transportation | 601,916,770 | 588,864,791 | -13,051,979 | -2.2% | | | |
| School Bus Replacement | 126,020,975 | 123,254,842 | -2,766,133 | -2.2% | | | |
| | 4,372,478,293 | 4,269,570,362 | -102,907,931 | -2.4% | | | |

| | Estimated 2016 Maximum Levy | | | | | |
|---------------------|-----------------------------|---------------|--------------|--------|--|--|
| Unit Type | Current | Proposed | Change | Change | | |
| Counties | 1,142,471,866 | 1,118,188,852 | -24,283,014 | -2.1% | | |
| Townships | 243,619,095 | 237,243,068 | -6,376,027 | -2.6% | | |
| Cities & Towns | 1,543,446,597 | 1,507,953,429 | -35,493,168 | -2.3% | | |
| School Corporations | 727,937,745 | 712,119,633 | -15,818,112 | -2.2% | | |
| Libraries | 268,581,387 | 262,142,354 | -6,439,033 | -2.4% | | |
| Special Units | 446,421,603 | 431,923,026 | -14,498,577 | -3.2% | | |
| | 4,372,478,293 | 4,269,570,362 | -102,907,931 | -2.4% | | |

Maximum permissible levies for civil taxing units and the school transportation and bus replacement funds grow by a factor called the assessed value growth quotient or the AVGQ. The AVGQ is currently equal to the six-year average increase in Indiana nonfarm personal income. This income-based growth quotient equals 2.7% in CY 2015 and is estimated at 2.5% for CY 2016 and 3.8% for CY 2017.

Under this bill, the AVGQ will be the lower of (a) the current income-based factor or (b) the previous six-year average change in the county's certified net assessed value. The AV-based factor for 2016 is estimated to be lower than the income-based factor in 65 counties. Of those 65 counties, the AV-based factor for 19 counties is estimated to be negative in 2016.

The maximum levy calculation begins with the previous year's maximum levy. The lower limits for the first year under this bill will carry forward as the base for the following year's calculation, and so on. As the income-based factor begins to grow, this bill will result in lower levy limit growth than allowed currently if assessed value growth doesn't grow as quickly for some counties.

State Agencies Affected: Department of Local Government Finance.

Local Agencies Affected: Local civil taxing units and school corporations.

<u>Information Sources:</u> Local Government Database, DLGF.

Fiscal Analyst: Bob Sigalow, 317-232-9859.

| Carry County Current Proposed Current Proposed Difference Change C | | | 2016 Est | . AVGQ | Estimat | Estimated 2016 Maximur | | ts |
|--|------|-------------|----------|--------|-------------|------------------------|-------------|--------|
| 02 Allen 2.5% -0.3% 266,937,781 259,645,822 -7,291,959 -2.7% 03 Bartholomew 2.5% 1.1% 55,420,156 54,652,387 -767,769 -1.4% 04 Benton 2.5% 2.5% 8,056,525 8,056,525 0 0.0% 05 Blackford 2.5% 1.5% 7,665,247 7,591,960 -73,287 -1.0% 06 Boone 2.5% 2.1% 40,043,590 39,879,507 -164,083 -0.4% 07 Brown* 2.5% 0.2% 6,743,111 6,592,462 -150,649 -2.2% 08 Carroll* 2.5% 0.5% 25,566,409 25,057,577 508,832 2.0% 10 Clark 2.5% 2.5% 8,974,042 8,974,042 0 0.0% 12 Clinton 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 12 Clinton 2.5% 2.2,36 6,014,871 6,004,310 | Cnty | County | Current | | | | Difference | Change |
| 03 Bartholomew 2.5% 1.1% 55,420,156 54,652,387 -767,769 -1.4% 04 Benton 2.5% 2.5% 8,056,525 8,056,525 0.0% 0.0% 05 Blackford 2.5% 1.5% 7.665,247 7,591,960 -73,287 -1.0% 06 Boone 2.5% 2.1% 40,043,590 39,879,507 -164,083 -0.4% 07 Brown* 2.5% 0.2% 6,743,111 6,592,462 -150,649 2.2% 08 Carroll* 2.5% 0.2% 6,643,111 6,592,462 -150,649 2.2% 09 Cass 2.5% 0.5% 25,566,409 25,575,77 -508,832 2.0% 10 Clark 2.5% 2.5% 63,925,13 60,654,986 -2,437,527 -3.9% 11 Clay 2.5% 2.5% 2.5% 22,136,786 22,136,786 20,009 1.0 24,735,27 3.9% 12 Clay 2.5% < | 01 | Adams | | 2.5% | 20,081,691 | 20,081,691 | 0 | 0.0% |
| 64 Benton 2.5% 2.5% 8,056,525 8,056,525 0 0,0% 05 Blackford 2.5% 1.5% 7,665,247 7,591,960 -73,287 -1.0% 06 Boone 2.5% 2.1% 40,043,590 39,879,507 -164,083 -0.4% 07 Brown* 2.5% 0.2% 6,743,111 6,592,462 -150,649 -2.2% 08 Carroll* 2.5% 0.5% 25,566,409 25,975,77 -508,832 -2.0% 10 Clark 2.5% -1.5% 63,092,513 60,654,986 -2,437,527 -3.9% 11 Clay 2.5% 2.5% 8,974,042 8,974,042 0.0% 12 Clinton 2.5% 2.5% 22,136,786 22,437,527 -3.9% 12 Clinton 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 13 Crawford 2.5% 2.1% 13,727,603 18,670,010 -57,593 -0.4% | 02 | | 2.5% | -0.3% | 266,937,781 | 259,645,822 | -7,291,959 | -2.7% |
| 65 Blackford 2.5% 1.5% 7,665,247 7,591,960 -73,287 -1.0% 06 Boone 2.5% 2.1% 40,043,590 39,879,507 -164,083 -0.4% 07 Brown* 2.5% 0.2% 6,743,111 6,592,462 -150,649 -2.2% 08 Carroll* 2.5% 0.5% 25,566,409 25,057,77 -508,832 -2.0% 10 Clark 2.5% -1.5% 63,092,513 60,654,986 -2,437,527 -3.9% 11 Clay 2.5% 2.5% 8,974,042 8,974,042 0.0% 12 Clinton 2.5% 2.5% 22,136,786 22,136,786 0.04,411 -10,561 -0.2% 12 Clinton 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% 2.1% 13,727,603 13,6 | 03 | Bartholomew | | | | 54,652,387 | -767,769 | |
| 06 Boone 2.5% 2.1% 40,043,590 39,879,507 -164,083 -0.4% 07 Brown* 2.5% 0.2% 6,743,111 6,592,462 -150,649 -2.2% 08 Carroll* 2.5% 0.5% 25,566,409 25,057,577 -508,832 -2.0% 10 Clark 2.5% 1.5% 63,092,513 60,654,986 -2,437,527 -3.9% 11 Clay 2.5% 2.5% 8,974,042 8,974,042 0 0.0% 12 Clinton 2.5% 2.5% 22,136,786 2 0 0.0% 13 Crawford 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 82,394 -0.4% 15 Deatur 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 16 Decatur 2.5% 2.1% 13,756,773 126,150,45 - | 04 | Benton | 2.5% | 2.5% | 8,056,525 | 8,056,525 | 0 | 0.0% |
| 07 Brown* 2.5% 0.2% 6,743,111 6,592,462 -150,649 -2.2% 08 Carroll* 2.5% 2.5% 9,241,979 0 0.0% 09 Cass 2.5% 0.5% 25,566,409 25,057,577 -508,832 -2.0% 10 Clark 2.5% -1.5% 63,092,513 60,654,986 -2,437,527 -3.9% 11 Clay 2.5% 2.5% 8.974,042 8.974,042 0.0% 0.0% 12 Clinton 2.5% 2.5% 22,136,786 22,136,786 0 0.0% 13 Crawford 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 82,394 -0.4% 15 Deathur 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 16 Decatur 2.5% 2.1% 32,429,009 91,523,965 -1,905,044 < | 05 | Blackford | 2.5% | | 7,665,247 | 7,591,960 | -73,287 | -1.0% |
| 08 Carroll* 2.5% 2.5% 9.241,979 9.241,979 0 0.0% 09 Cass 2.5% 0.5% 25,566,409 25,507,577 -508,832 -2.0% 10 Clark 2.5% 0.5% 25,666,409 25,507,577 -508,832 -2.0% 11 Clay 2.5% 2.5% 8,974,042 8,974,042 0 0.0% 12 Clinton 2.5% 2.5% 22,136,786 0 0.0% 12 Crawford 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 16 Decatur 2.5% 0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 <t< td=""><td>06</td><td></td><td>2.5%</td><td></td><td>40,043,590</td><td>39,879,507</td><td>-164,083</td><td>-0.4%</td></t<> | 06 | | 2.5% | | 40,043,590 | 39,879,507 | -164,083 | -0.4% |
| 09 Cass 2.5% 0.5% 25,566,409 25,057,577 -508,832 -2.0% 10 Clark 2.5% -1.5% 63,092,513 60,654,986 -2,437,527 -3.9% 11 Clay 2.5% 2.5% 8,974,042 8,974,042 0 0.0% 12 Clinton 2.5% 2.5% 22,136,786 22,136,786 0 0.0% 13 Crawford 2.5% 2.3% 6.014,871 6,004,310 -1.0,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 16 Decatur 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 17 Dekalb 2.5% 0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 29,342,909 91,523,965 | 07 | Brown* | 2.5% | | 6,743,111 | 6,592,462 | -150,649 | -2.2% |
| Clark | 08 | Carroll* | 2.5% | 2.5% | 9,241,979 | 9,241,979 | 0 | 0.0% |
| 11 Clay 2.5% 2.5% 8,974,042 8,974,042 0 0.0% 12 Clinton 2.5% 2.5% 2.136,786 22,136,786 0 0.0% 13 Crawford 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% -1.5% 30,013,197 28,830,239 -1,182,958 -3.9% 16 Decatur 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Bukist 2.5% 1.5% 131,756,737 126,615,045 -5,141,728 -3.9% 20 Elkhart 2.5% -1.1% 18,615,518 1 | | Cass | | | 25,566,409 | 25,057,577 | -508,832 | -2.0% |
| 12 Clinton 2.5% 2.5% 22,136,786 22,136,786 0 0.0% 13 Crawford 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% -1.5% 30,013,197 28,830,239 -1,182,958 -3.9% 16 Decatur 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 17 DeKalb 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% 0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 32 Hendricks 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 33 Henry 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 34 Howard 2.5% 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 35 Huntington 2.5% 2.5% 12,046,921 21,260,444 -386,477 -1.8% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 39 Jefferson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 39 Jefferson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 30 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 31 Japer* 2.5% 2.5% 2.5% 12,702,961 12,702,961 0 0.0% | 10 | Clark | 2.5% | -1.5% | 63,092,513 | 60,654,986 | -2,437,527 | -3.9% |
| 13 Crawford 2.5% 2.3% 6,014,871 6,004,310 -10,561 -0.2% 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% -1.5% 30,013,197 28,830,239 -1,182,958 -3.9% 16 Decatur 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,4 | 11 | | 2.5% | 2.5% | 8,974,042 | 8,974,042 | | 0.0% |
| 14 Daviess 2.5% 2.0% 18,359,395 18,277,001 -82,394 -0.4% 15 Dearborn 2.5% -1.5% 30,013,197 28,830,239 -1,182,958 -3.9% 16 Decatur 2.5% -2.1% 13,727,603 13,670,010 -57,593 -0.4% 17 DeKalb 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.5% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397, | 12 | Clinton | 2.5% | 2.5% | 22,136,786 | 22,136,786 | 0 | 0.0% |
| 15 Dearborn 2.5% -1.5% 30,013,197 28,830,239 -1,182,958 -3.9% 16 Decatur 2.5% -0.2% 21,96 13,727,603 13,670,010 -57,593 -0.4% 17 DeKalb 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1.905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% | 13 | Crawford | 2.5% | 2.3% | 6,014,871 | 6,004,310 | -10,561 | -0.2% |
| 16 Decatur 2.5% 2.1% 13,727,603 13,670,010 -57,593 -0.4% 17 DeKalb 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 25 Fulton 2.5% 2.5% 27,459,268 | 14 | Daviess | 2.5% | 2.0% | 18,359,395 | 18,277,001 | -82,394 | -0.4% |
| 17 DeKalb 2.5% -0.2% 26,893,944 26,175,020 -718,924 -2.7% 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 | 15 | Dearborn | 2.5% | -1.5% | 30,013,197 | 28,830,239 | -1,182,958 | -3.9% |
| 18 Delaware 2.5% 0.4% 93,429,009 91,523,965 -1,905,044 -2.0% 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 21 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 2-7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 0.5% 2.5% 27,459,268 <td>16</td> <td>Decatur</td> <td>2.5%</td> <td>2.1%</td> <td>13,727,603</td> <td>13,670,010</td> <td>-57,593</td> <td>-0.4%</td> | 16 | Decatur | 2.5% | 2.1% | 13,727,603 | 13,670,010 | -57,593 | -0.4% |
| 19 Dubois 2.5% 1.4% 22,787,009 22,540,244 -246,765 -1.1% 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0.0463 -0.6% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 0.6% 199,099,009 <td< td=""><td>17</td><td>DeKalb</td><td>2.5%</td><td>-0.2%</td><td>26,893,944</td><td>26,175,020</td><td>-718,924</td><td>-2.7%</td></td<> | 17 | DeKalb | 2.5% | -0.2% | 26,893,944 | 26,175,020 | -718,924 | -2.7% |
| 20 Elkhart 2.5% -1.5% 131,756,773 126,615,045 -5,141,728 -3.9% 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 | 18 | Delaware | 2.5% | 0.4% | 93,429,009 | 91,523,965 | -1,905,044 | -2.0% |
| 21 Fayette 2.5% -1.1% 18,615,518 17,959,889 -655,629 -3.5% 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 < | 19 | Dubois | 2.5% | 1.4% | 22,787,009 | 22,540,244 | -246,765 | -1.1% |
| 22 Floyd 2.5% -0.2% 33,709,527 32,814,989 -894,538 -2.7% 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% 0.2% 12,279,297 11,958,236 -321,061 | 20 | Elkhart | 2.5% | -1.5% | 131,756,773 | 126,615,045 | -5,141,728 | -3.9% |
| 23 Fountain 2.5% 2.5% 8,397,414 8,397,414 0 0.0% 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% 0.1% 83,823,558 83,504,616 -318,942 0.4% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 <td>21</td> <td>Fayette</td> <td>2.5%</td> <td>-1.1%</td> <td>18,615,518</td> <td>17,959,889</td> <td>-655,629</td> <td>-3.5%</td> | 21 | Fayette | 2.5% | -1.1% | 18,615,518 | 17,959,889 | -655,629 | -3.5% |
| 24 Franklin 2.5% 1.9% 8,388,890 8,338,149 -50,741 -0.6% 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% 0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,16 | 22 | Floyd | 2.5% | -0.2% | 33,709,527 | 32,814,989 | -894,538 | -2.7% |
| 25 Fulton 2.5% 1.9% 10,872,011 10,811,548 -60,463 -0.6% 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0 0.0% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% 2.3% 24,954,678 24, | 23 | Fountain | 2.5% | 2.5% | 8,397,414 | 8,397,414 | 0 | 0.0% |
| 26 Gibson 2.5% 2.5% 27,459,268 27,459,268 0.0% 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,4 | 24 | Franklin | 2.5% | 1.9% | 8,388,890 | 8,338,149 | -50,741 | -0.6% |
| 27 Grant 2.5% 0.0% 42,195,781 41,178,965 -1,016,816 -2.4% 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 2.5% 13,284,769 | 25 | Fulton | 2.5% | 1.9% | 10,872,011 | 10,811,548 | -60,463 | -0.6% |
| 28 Greene 2.5% 2.5% 12,678,205 12,678,205 0 0.0% 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 2.5% 13,284,769 13,284,769 0 0.0% 37 Jasper* 2.5% 2.5% 12,702,961 | 26 | Gibson | 2.5% | 2.5% | 27,459,268 | 27,459,268 | 0 | 0.0% |
| 29 Hamilton 2.5% 0.6% 199,099,009 195,486,090 -3,612,919 -1.8% 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 | 27 | Grant | 2.5% | 0.0% | 42,195,781 | 41,178,965 | -1,016,816 | -2.4% |
| 30 Hancock 2.5% 0.7% 34,868,043 34,259,130 -608,913 -1.7% 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 - | 28 | Greene | 2.5% | 2.5% | 12,678,205 | 12,678,205 | 0 | 0.0% |
| 31 Harrison 2.5% -0.2% 12,279,297 11,958,236 -321,061 -2.6% 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 | 29 | Hamilton | 2.5% | 0.6% | 199,099,009 | 195,486,090 | -3,612,919 | -1.8% |
| 32 Hendricks 2.5% 2.1% 83,823,558 83,504,616 -318,942 -0.4% 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 2.5% 25,118,351 0 0.0% | 30 | Hancock | 2.5% | 0.7% | 34,868,043 | 34,259,130 | -608,913 | -1.7% |
| 33 Henry 2.5% 0.4% 25,693,445 25,169,550 -523,895 -2.0% 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 2.5% 25,118,351 0 0.0% 42 Knox 2.5% 2.5% 25,118,351 0 0.0% 43 | 31 | Harrison | 2.5% | -0.2% | 12,279,297 | 11,958,236 | -321,061 | -2.6% |
| 34 Howard 2.5% -3.0% 81,166,912 76,827,451 -4,339,461 -5.3% 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 | 32 | Hendricks | 2.5% | 2.1% | 83,823,558 | 83,504,616 | -318,942 | -0.4% |
| 35 Huntington 2.5% 2.3% 24,954,678 24,896,248 -58,430 -0.2% 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 43,305,867 12,999,50 | 33 | Henry | 2.5% | 0.4% | 25,693,445 | 25,169,550 | -523,895 | -2.0% |
| 36 Jackson 2.5% 0.7% 21,646,921 21,260,444 -386,477 -1.8% 37 Jasper* 2.5% 2.5% 13,284,769 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 </td <td>34</td> <td>Howard</td> <td>2.5%</td> <td>-3.0%</td> <td>81,166,912</td> <td>76,827,451</td> <td>-4,339,461</td> <td>-5.3%</td> | 34 | Howard | 2.5% | -3.0% | 81,166,912 | 76,827,451 | -4,339,461 | -5.3% |
| 37 Jasper* 2.5% 2.5% 13,284,769 13,284,769 0 0.0% 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 35 | Huntington | 2.5% | 2.3% | 24,954,678 | 24,896,248 | -58,430 | -0.2% |
| 38 Jay 2.5% 2.5% 12,702,961 12,702,961 0 0.0% 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 36 | Jackson | 2.5% | 0.7% | 21,646,921 | 21,260,444 | -386,477 | -1.8% |
| 39 Jefferson 2.5% 1.5% 19,601,384 19,412,064 -189,320 -1.0% 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 37 | Jasper* | 2.5% | 2.5% | 13,284,769 | 13,284,769 | 0 | 0.0% |
| 40 Jennings 2.5% 1.6% 11,310,256 11,207,632 -102,624 -0.9% 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 38 | Jay | 2.5% | 2.5% | 12,702,961 | 12,702,961 | 0 | 0.0% |
| 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 39 | Jefferson | 2.5% | 1.5% | 19,601,384 | 19,412,064 | -189,320 | -1.0% |
| 41 Johnson 2.5% 1.7% 69,073,073 68,540,700 -532,373 -0.8% 42 Knox 2.5% 2.5% 25,118,351 25,118,351 0 0.0% 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 40 | Jennings | 2.5% | 1.6% | 11,310,256 | 11,207,632 | -102,624 | -0.9% |
| 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 41 | Johnson | 2.5% | 1.7% | 69,073,073 | | · | -0.8% |
| 43 Kosciusko 2.5% -0.7% 41,531,978 40,227,261 -1,304,717 -3.1% 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 42 | Knox | 2.5% | 2.5% | 25,118,351 | 25,118,351 | 0 | |
| 44 LaGrange 2.5% 0.1% 13,305,867 12,999,504 -306,363 -2.3% 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | 43 | Kosciusko | | | | | -1,304,717 | |
| 45 Lake 2.5% 0.1% 497,071,657 485,529,888 -11,541,769 -2.3% | | | | | | | | |
| | 45 | | | | 497,071,657 | 485,529,888 | -11,541,769 | |
| | 46 | LaPorte | 2.5% | | 88,218,670 | 86,282,160 | -1,936,510 | -2.2% |

| | | 2016 Est | . AVGQ | Estimated 2016 Maximum Levy, All Units | | | ts |
|------|-------------|----------|----------|--|---------------|--------------|--------|
| Cnty | County | Current | Proposed | Current | Proposed | Difference | Change |
| 47 | Lawrence | 2.5% | | 25,031,762 | 25,031,762 | 0 | 0.0% |
| 48 | Madison | 2.5% | 2.5% | 81,444,784 | 81,428,892 | -15,892 | 0.0% |
| 49 | Marion | 2.5% | -1.3% | 702,482,204 | 676,438,962 | -26,043,242 | -3.7% |
| 50 | Marshall | 2.5% | 0.1% | 27,612,773 | 26,963,536 | -649,237 | -2.4% |
| 51 | Martin | 2.5% | 2.5% | 4,382,459 | 4,382,459 | 0 | 0.0% |
| 52 | Miami | 2.5% | 1.8% | 16,833,734 | 16,739,458 | -94,276 | -0.6% |
| 53 | Monroe | 2.5% | 1.4% | 67,890,394 | 67,181,684 | -708,710 | -1.0% |
| 54 | Montgomery | 2.5% | 1.7% | 23,837,818 | 23,656,422 | -181,396 | -0.8% |
| 55 | Morgan | 2.5% | 1.0% | 23,538,000 | 23,198,132 | -339,868 | -1.4% |
| 56 | Newton | 2.5% | 2.5% | 11,182,547 | 11,182,547 | 0 | 0.0% |
| 57 | Noble | 2.5% | 1.2% | 23,922,986 | 23,617,238 | -305,748 | -1.3% |
| 58 | Ohio | 2.5% | -0.4% | 2,167,729 | 2,107,030 | -60,699 | -2.8% |
| 59 | Orange | 2.5% | 2.4% | 7,249,705 | 7,242,630 | -7,075 | -0.1% |
| 60 | Owen | 2.5% | 2.5% | 7,564,910 | 7,564,910 | 0 | 0.0% |
| 61 | Parke* | 2.5% | 2.5% | 5,752,785 | 5,752,785 | 0 | 0.0% |
| 62 | Perry | 2.5% | 0.6% | 8,493,235 | 8,334,139 | -159,096 | -1.9% |
| 63 | Pike | 2.5% | | 10,944,650 | 10,944,650 | 0 | 0.0% |
| 64 | Porter | 2.5% | -0.8% | 117,910,002 | 114,136,885 | -3,773,117 | -3.2% |
| 65 | Posey | 2.5% | 2.5% | 20,993,717 | 20,993,717 | 0 | 0.0% |
| 66 | Pulaski* | 2.5% | 2.5% | 7,002,660 | 7,002,660 | 0 | 0.0% |
| 67 | Putnam | 2.5% | 0.6% | 14,436,612 | 14,167,600 | -269,012 | -1.9% |
| 68 | Randolph | 2.5% | 2.5% | 16,944,669 | 16,944,669 | 0 | 0.0% |
| 69 | Ripley | 2.5% | | 11,292,138 | 11,234,131 | -58,007 | -0.5% |
| 70 | Rush | 2.5% | 2.5% | 12,149,307 | 12,149,307 | 0 | 0.0% |
| 71 | St. Joseph | 2.5% | | 218,139,430 | 208,179,504 | -9,959,926 | -4.6% |
| 72 | Scott | 2.5% | -1.4% | 9,875,285 | 9,501,469 | -373,816 | -3.8% |
| 73 | Shelby | 2.5% | 0.8% | 23,259,470 | 22,866,890 | -392,580 | -1.7% |
| 74 | Spencer | 2.5% | 2.5% | 14,262,885 | 14,262,885 | 0 | 0.0% |
| 75 | Starke | 2.5% | | 11,211,231 | 10,987,004 | -224,227 | -2.0% |
| 76 | Steuben | 2.5% | -0.7% | 21,122,695 | 20,471,500 | -651,195 | -3.1% |
| 77 | Sullivan | 2.5% | 2.5% | 13,239,398 | 13,239,398 | 0 | 0.0% |
| 78 | Switzerland | 2.5% | -0.7% | 4,341,340 | 4,204,536 | -136,804 | -3.2% |
| 79 | Tippecanoe | 2.5% | | 86,419,347 | 85,028,207 | -1,391,140 | -1.6% |
| 80 | Tipton | 2.5% | 2.5% | 10,773,759 | 10,773,759 | 0 | 0.0% |
| 81 | Union | 2.5% | | 3,984,180 | 3,887,393 | -96,787 | -2.4% |
| 82 | Vanderburgh | 2.5% | -0.4% | 141,155,320 | 137,161,658 | -3,993,662 | -2.8% |
| 83 | Vermillion | 2.5% | | 10,974,220 | 10,645,531 | -328,689 | -3.0% |
| 84 | Vigo | 2.5% | | 80,476,776 | 78,859,388 | -1,617,388 | -2.0% |
| 85 | Wabash | 2.5% | | 16,077,473 | 16,010,023 | -67,450 | -0.4% |
| 86 | Warren | 2.5% | | 5,005,558 | 5,005,558 | 0 | 0.0% |
| 87 | Warrick | 2.5% | | 31,172,058 | 30,959,176 | -212,882 | -0.7% |
| 88 | Washington | 2.5% | | 12,354,249 | 12,354,249 | 0 | 0.0% |
| 89 | Wayne | 2.5% | | 53,884,901 | 52,670,522 | -1,214,379 | -2.3% |
| 90 | Wells* | 2.5% | | 10,968,533 | 10,968,533 | 0 | 0.0% |
| 91 | White | 2.5% | | 15,636,148 | 15,562,927 | -73,221 | -0.5% |
| 92 | Whitley | 2.5% | | 13,073,383 | 13,067,007 | -6,376 | 0.0% |
| | | | | 4,372,478,293 | 4,269,570,362 | -102,907,931 | -2.4% |

^{*} These counties had frozen levies in 2015.